Exhibit 1

Matthew Gruchevsky, CPA

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PROFILE

Accomplished certified public accountant ("CPA") with over ten years of professional experience, with documented technical proficiency in all aspects of tax and accountancy and a developed specialization in cryptocurrency. Provides comprehensive tax preparation and analysis, including proactive tax planning and compliance services for a wide range of clients including individuals, entities, and trusts. Extensive experience evaluating and improving financial accuracy for both flow-through and tax-exempt entities. Acutely attuned to the intricacies involved in accounting and tax compliance for digital assets.

PROFESSIONAL EXPERIENCE

Richard Paukner & Associates, LLC, Greenwich, CT
Partner — **January 2018 – Current**
Associate — **January 2013 – December 2017**

- Work with clients on the development and continuing maintenance of detailed digital asset (i.e., virtual currency aka cryptocurrency) investment tracking, disclosure, and regulatory reporting
- Experienced in FinCEN Form 114 (Foreign Bank Account Report) preparation and compliance from 2012 with respect to digital assets in an effort to maximize transparency, absent industry specific guidance
- Served as advisor to client, client's external counsel and liaised with professionals/regulators from the New York State Department of Financial Services in the formation of a New York State Limited Liability Trust Company, a non-depository trust company, operating a digital asset exchange
- Liaise with clients external auditors and assist in the preparation of financial statements and related footnotes
- Analogize existing tax law, Internal Revenue Code, Treasury Regulations, IRS Revenue Rulings, case law, and limited IRS guidance on virtual currency, to digital asset transactions
- Prepare partnership, s-corporation, trust, and individual tax returns
- Tax preparation and advisory services for tax exempt entities including §§501(c)(3) and 501(c)(7) organizations, charitable remainder trusts, non-operating private foundation
- Research multi-state tax nexus issues and prepare multi-state tax returns
- Provide personalized compliance and consulting services
- Manage tax compliance and planning work for complex accounts
- Budgeting and staffing various projects for entities, trusts, and individuals
- Focus on small business enterprises and their high-net-worth owners and related trusts
- Industries served include digital asset exchange, software, technology, financial services, insurance, venture capital, real estate, farming
- Liaise with attorneys on client estate planning needs
- Provide compilation reports as needed by clients
- Invest in continuing education on relevant coursework and technical tax issues

DFG Management, Inc., Tampa, FL
Tax Accountant — **May 2009 – December 2012**
Staff Accountant — **January 2008 – May 2009**

- Served single-family office management company and related entities for high-net-worth family, as well as individual family members and related trusts, primarily operating in oil & gas industry, real estate investment, hedge fund & private equity investment, under supervision of in-house CPA
- Prepared individual, fiduciary, partnership, and s-corporation federal tax returns across complex organizational structure
- Maintained partner capital accounts, prepared investment & partner basis schedules

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- Researched tax practice and tax implications of business transactions, Treas. Regs. under IRC §704, involuntary conversions, Canadian Resource Trusts and other Canadian tax matters for disregarded Nova Scotia Unlimited Liability Company
- Liaised with Canadian Chartered Accountant to facilitate completion of Canadian corporate tax returns
- Participated in discussions on family office tax planning, strategies, & goals
- Acted as liaison for outside professional services related to partnerships under management
- Formulated reports for investors, partners and family members
- Tracked investor and entity investment returns
- Prepared consolidated financial statements

EDUCATION & PROFESSIONAL DEVELOPMENT

Certified Public Accountant: Licensed in Florida, 2012 to present; Licensed in Connecticut, 2016 to present.

Masters of Science in Accounting – August 2010
The University of Tampa
GPA: 3.89

Bachelor of Science in Accounting – May 2009
Minor: Spanish
The University of Tampa
• Financed undergraduate education
• Maintained 3.75 GPA while working an average of 20 hours per week

HONORS AND AWARDS

Scholarships
The University of Tampa Presidential Scholarship
Eligible for Graduate Assistantship

Awards
Magna cum laude graduate
Honors Program Distinction
Dean's List

Honor Societies
Beta Gamma Sigma - International honor society serving business programs accredited by AACSB International: Inductee, Spring 2008
Beta Alpha Psi - Accounting Honor Society: Pledge, Spring and Fall 2007; Member, Fall 2007; Mentor
Sigma Delta Pi - Spanish Honor Society: Inductee, Spring 2008

STRENGTHS

- **Efficient,** rapid learner, adept listener
- **Technologically proficient and adaptable with** strong computer skills, exposure to UltraTax, ProSystems fx Tax, Intuit Quicken, QuickBooks, Microsoft Word, PowerPoint, Excel, Access, and T-Value
- **Committed to meeting deadlines,** reliable, dependable, composed under pressure
- **Service-oriented,** 2009 IRS Volunteer Income Tax Assistance Certification at Basic, Intermediate and Advanced levels